IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

I.T.R.No. 165 of 1996
Date of Decision:19.9.2007

Commissioner of Income Tax, Jalandhar

--Petitioner

Vs.

Sh. Krishan Kumar

--Respondent

Coram: Hon'ble Mr. Justice M.M.Kumar
Hon'ble Mr. Justice Ajay Kumar Mittal

***

Present: Mr. Sanjiv Bansal, Advocate
for the revenue.

***

M.M.Kumar, J.

At the instance of the revenue, Income Tax Appellate Tribunal, Amritsar Bench, Amritsar has referred the question of law for opinion of this Court which is stated to have arisen from its order dated 24.11.1994 passed in ITA No. 1685/ASR/1989 pertaining to the assessment year 1983-84. The questions is as under:-

> "Whether on the facts and in the circumstances of the case, the Tribunal is right in law in quashing the reassessment proceedings initiated under Section 147 (a) of the Income-tax Act, 1961?"

When the matter came up for consideration on 11.7.2007, learned counsel for the revenue requested for some time to produce order dated 28.2.1985 passed under Section 146 of the Income Tax Act, 1961. Despite granting two opportunities, the order has not been produced. It has, however, been stated by referring to letter dated 30.8.2007 that the order

dated 24.11.1994 is not available in the office of the CIT, Jalandhar. A copy of the letter has been taken on record as mark 'A'.

In view of the above, the question is returned unanswered.

(M.M.KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

September 19, 2007
paramjit